

INSTRUCTIONS FOR SCHEDULE E, ITEMIZED INDEPENDENT EXPENDITURES (FEC FORM 3X)

GENERAL

DEFINITION

The term “independent expenditure” means: “an expenditure for a communication by a person expressly advocating the election or defeat of a clearly identified candidate which is made without cooperation or consultation with any candidate, or any authorized committee or agent of such candidate, and which is not made in concert with, or at the request or suggestion of, any candidate, or any authorized committee or agent of such candidate.”

WHEN TO FILE

Any political committee that makes independent expenditures must report these expenditures on Schedule E during the reporting period in which they were made.

24-hour reports

A report of any independent expenditures aggregating \$1,000 or more made after the 20th day, but more than 24 hours, before 12:01 A.M. of the day of the election, must be received by the Commission or the Secretary of the Senate, as appropriate, no later than 24 hours after the independent expenditure is made. Note that, if a disbursement is made before the communication is disseminated, the committee voluntarily may use the earlier date of a disbursement, rather than the date of the dissemination of the communication, to calculate when the independent expenditure is reported. The report must include all of the information required on Schedule E and be filed with the appropriate office. Committees that are not electronic filers may file 24-hour reports by fax or electronic mail. All 24-hour pa-

per reports (e.g., those filed by hand delivery, U.S. Mail or fax (to 202-219-0174)) shall be immediately followed by the handwritten signature of the treasurer certifying, under penalty of perjury, the independence of the expenditure. All filers may submit 24-hour reports online at www.fec.gov.

LINE BY LINE INSTRUCTIONS

For Schedule E, enter the full name of the committee and the FEC Identification Number in the appropriate boxes at the top of the page.

An independent expenditure is considered made on the first date on which the communication is published, broadcast or otherwise publicly disseminated. See 109.1(f). For each person who receives a payment or disbursement during the calendar year aggregating in excess of \$200 in connection with an independent expenditure, provide on Schedule E the full name, mailing address and zip code of the payee receiving any disbursement, the date and amount of any independent expenditure aggregating in excess of \$200, and the purpose of the independent expenditure (e.g., radio, television, newspaper).

In situations where the committee incurs a reportable obligation for an independent expenditure in one reporting period, and the communication will be publicly disseminated in a future reporting period, report the obligation on Schedule D (Debts and Obligations) in the first period and in the future reporting period, report the independent expenditure on Schedule E referencing the debt on Schedule D (using a memo entry if actual payment has not been made). Continue to report the debt on Schedule D and itemize payments on it using Schedule E until the debt is extinguished.

In situations where the committee pays in advance for an independent expenditure in one reporting period and the communication will be publicly disseminated in a future reporting period, report the payment on Schedule B as an operating expenditure. When, in a subsequent reporting period, the communication is publicly disseminated, itemize the independent expenditure and its date

of dissemination on Schedule E, and itemize the previous expenditure again as a negative entry on Schedule B so that total disbursements are not inflated.

Along with reporting the purpose of the expenditure as required above, the committee should also broadly characterize disbursements by providing the code for each category of disbursement. Examples of the types of disbursements that fall within each of the broad categories are listed below. Use only one code for each itemized disbursement. In cases where the disbursement was for several purposes, assign one of the following codes according to the primary purpose of the disbursement. Note that some of the category titles are not acceptable as the “purpose” of the disbursement and that the categories are not intended to replace or to serve as a substitute for the “purpose of disbursement.”

001 Administrative/Salary/Overhead Expenses (e.g., rent, staff salaries, postage, office supplies, equipment, furniture, ballot access fees, petition drives, party fees and legal and accounting expenses)

002 Travel Expenses - including travel reimbursement expenses (e.g., costs of commercial carrier tickets; reimbursements for use of private vehicles, advance payments for use of corporate aircraft; lodging and meal expenses incurred during travel)

003 Solicitation and Fundraising Expenses (e.g. costs for direct mail solicitations and fundraising events including printing, mailing lists, consultant fees, call lists, invitations, catering costs and room rental)

004 Advertising Expenses -including general public political advertising (e.g., purchases of radio/television broadcast/cable time, print advertisements and related production costs)

005 Polling Expenses

006 Campaign Materials (e.g., buttons, bumper stickers, brochures, mass mailings, pens, posters, balloons)

In addition, provide the name of the candidate, the office sought by the candidate (including State and Congressional District, where applicable), and whether the independent expenditure

was in support of, or in opposition to, the candidate. A subtotal of itemized expenditures must be disclosed on Line (a) of the last Schedule E filed. A subtotal of independent expenditures not required to be itemized must also be disclosed on Line (b) of the last Schedule E filed.

The total of all independent expenditures (Line (c)) is carried forward to the appropriate line of the Detailed Summary Page.

CERTIFICATION

The treasurer of the committee must sign Schedule E and certify under penalty of perjury that the expenditure was not in fact made in cooperation, consultation or concert with, or at the request or suggestion of any candidate or authorized committee or agent thereof.

NOTE: Any other person or entity (other than a political committee) that makes an independent expenditure must file on FEC FORM 5, or, if not required to file electronically, may file by Form 5 or letter.